

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

Johnny Lawler,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 16712-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On July 24, 2013, an imperfect petition was filed to commence this case. That petition arrived to the Court in an envelope bearing a postmark dated July 17, 2013. On September 23, 2013, petitioner filed an amended petition.

On November 5, 2013, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the petition was not filed within the time prescribed in the Internal Revenue Code. Respondent states in his motion that (1) on April 10, 2013, respondent mailed petitioner a notice of deficiency for taxable years 2008, 2009, and 2010, and (2) the 90-day period for filing a petition with this Court expired on July 9, 2013.

Upon further review of the Court's records, it appears that (1) on July 9, 2013, the Court received from petitioner EasyMoney money order #5401698 in the amount of \$60, and (2) the Clerk of the Court returned the said money order to petitioner because it was not clear to which docket number the filing fee should have been applied. Because on July 9, 2013, the last day for timely filing a petition, the Court received from petitioner the filing fee for commencing a case in this Court, the Court shall file petitioner's petition nunc pro tunc as of July 9, 2013.

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**SERVED Nov 13 2013**

Upon due consideration of the record in this case and the Court's records and for cause, it is

ORDERED that the Clerk of the Court shall file petitioner's petition filed on July 24, 2013, in the above-docketed case nunc pro tunc as of July 9, 2013. It is further

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is denied.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
November 12, 2013